

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE HARUN-UL-RASHID

WEDNESDAY, THE 1ST AUGUST 2007 / 10TH SRAVANA 1929

WA.No. 1896 of 2007

AGAINST THE JUDGEMENT IN WPC.5105/2007 Dated 16/03/2007
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APPELLANTS:

1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, THIRUVANANTHAPURAM.
2. THE COMMISSIONER FOR COMMERCIAL TAXES,
THIRUVANANTHAPURAM.
3. THE ASSISTANT COMMISSIONER OF SALES TAX
SALES TAX OFFICE, SPECIAL CIRCLE-I, ERNAKULAM.
4. THE ASST.COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE, TRIVANDRUM.

BY SR. GOVERNMENT PLEADER MOHAMMED RAFIQ.

RESPONDENTS:

1. PAN INDIA NETWORK INFRAVEST PVT. LTD.,
CONTINENTAL BUILDING 135, ANNIE BASANT ROAD,
WORLI, MUMBAI-400 018.
2. SURESH VELAYUDHAN,
PARAMOUNT STUDIO, M.G. ROAD, THIRUVANANTHAPURAM.
3. P.M.K. PREMNATH,
SANTHAS BAKERS, VAZHUTHACAUD JUNCTION,
THIRUVANANTHAPURAM.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 01/08/2007, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & HARUN-UL-RASHID, J.

W.A. No. 1896 of 2007

Dated this the 1st day of August, 2007.

J U D G M E N T

H.L.Dattu, C.J.

This Writ Appeal is filed by the State against the orders passed by the learned Single Judge in W.P.(C) No.5105 of 2007 dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned Single Judge is in consonance with the Constitution Bench decision of the Hon'ble Supreme Court in **Sunrise Associates V. Government of NCT of Delhi & Ors. (2006 (5) SCC 603)**. Accordingly, the writ appeal requires to be rejected and it is rejected. Ordered accordingly.

(H.L.DATTU)
CHIEF JUSTICE

(HARUN-UL-RASHID)
JUDGE

MS